

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 1022 - HB 1085

March 6, 2021

**SUMMARY OF ORIGINAL BILL:** Increases, from 15 to 21 days, the timeframe in which a licensee liable for any liquor-by-the-drink taxes, interest, or penalties must file a final return and payment after selling or quitting the business.

FISCAL IMPACT OF ORIGINAL BILL:

NOT SIGNIFICANT

**SUMMARY OF AMENDMENT (004061):** Deletes all language after the enacting clause. Authorizes a specified area of downtown Clarksville, the Riverwalk, and McGregor Park in Montgomery County as a “premises” for the purposes of alcoholic beverage consumption.

**FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:**

**Unchanged from the original fiscal note.**

Assumptions for the bill as amended:

- This legislation will authorize open consumption of alcoholic beverages within a specified area.
- According to the Alcoholic Beverage Commission this will not authorize any additional establishments to sell alcohol; therefore, it is estimated that any increase in revenue from license fees or sales and use taxes will be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

Bojan Savic, Interim Executive Director

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